

PT 02-12

Tax: Property Tax
Issue: Charitable Ownership/Use

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

CHARNELY-PERSKY HOUSE
MUSEUM FOUNDATION,
APPLICANT

v.

ILLINOIS DEPARTMENT
OF REVENUE

No. 00-PT-0020
(98-16-1115)
P.I.N: 17-03-105-001
17-03-105-019

RECOMMENDATION FOR DISPOSITION

APPEARANCES: Mr. John T. Casey and Ms. Bridget Hughes of Thomas Tully & Associates on behalf of the Charnely-Persky House Museum Foundation (hereinafter the "applicant").

SYNOPSIS: This proceeding raises the following issues: first, whether applicant qualifies as an "institution of public charity" within the meaning of Section 15-65(a) of the Property Tax Code, 35 ILCS 200/1-1, *et seq.*; and second, whether real estate identified by Cook County Parcel Index Numbers 17-03-105-001 and 17-03-105-019 (hereinafter collectively referred to as the "subject property") was "exclusively used for charitable or beneficent purposes ...," as required by Section 15-65(a), during the 1998 assessment year. The underlying controversy arises as follows:

Applicant filed a Real Estate Tax Exemption Complaint with the Cook County Board of Review (hereinafter the "Board") on June 30, 1999. The Board reviewed the

Complaint and recommended to the Illinois Department of Revenue (hereinafter the "Department") that "no action" be taken due to pending litigation.¹ (Dept. Group Ex. No. 1, Doc. A). The Department then denied the exemption by means of a determination, dated February 3, 2000, which found that the subject property is not in exempt ownership and not in exempt use. Applicant filed a timely appeal to this determination and later presented evidence at a formal evidentiary hearing. Following submission of all evidence and a careful review of the record, I recommend that the Department's determination be modified to reflect that 80% of the subject property be exempt from real estate taxes for 85% of the 1998 assessment year .

FINDINGS OF FACT:

A. Preliminary Considerations

1. The Department's jurisdiction over this matter and its position therein are established by the admission of Dept. Group Ex. No. 1.
2. The Department's position in this matter is that the subject property is not in exempt ownership and not in exempt use. Dept. Group Ex. No. 1, Doc. C.
3. The subject property, located at 1365 North Astor Street, Chicago, IL, is improved with a 3 story residence.² Dept. Group Ex. No. 1, Doc B.

B. Applicant's Organizational and Financial Structure

4. Applicant is an Illinois Not For Profit Corporation. Its organizational purposes, as specifically and directly set forth in its Articles of Incorporation are to:

1. This is apparently a reference to that Administrative Review matter entitled Society of Architectural Historians v. Department of Revenue, No. 00 L 50151, which was resolved by an order dated January 12, 2001. For further details about this Administrative Review, *see*, Finding of Fact 15, *infra*, at p. 8.

2. For floor plans of this residence, *see*, Applicant Ex. No. 7.

- (a) own the Charnely-Persky House, located at 1365 North Astor Street, Chicago, Illinois 60610-2144, for purposes of maintaining, preserving, restoring, reconstructing, decorating, and decorating said House in perpetuity and to operate said house as a museum for the education of the public;
- (b) lease and/or enter into agreements with any other not-for-profit corporation or organization whose purposes include the development of the history or theory of architecture;
- (c) foster an appreciation and understanding of the history and development of architecture through educational programs, projects and activities directed to the general public.

Applicant Ex. No. 1.

- 5. Applicant is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code pursuant to a determination issued by the Internal Revenue Service on October 22, 1997. Applicant Ex. No. 3.
- 6. Applicant operates on a fiscal year that runs from October 1 through September 30. Its revenue sources and expenses for its 1998 and 1999 fiscal years were as follows:

SOURCE	TOTAL³	% OF TOTAL⁴
REVENUE		
Contributions	\$ 50,198.00	52%

3. The figures shown on the above charts are derived from the audited financial statements admitted as Applicant Ex. No. 15. These statements present applicant's financial structure on the basis of fiscal, rather than calendar, years. The Property Tax Code, however, defines the term "year" as meaning "calendar year" (35 ILCS 200/1-155). Because applicant's fiscal year (October 1 through September 30) does not conform to a "calendar year" (January 1 through December 31), it is necessary to present applicant's fiscal structure on the basis of combined figures for its 1998 and 1999 fiscal years. Thus, for example, \$50,198.00 in total revenues attributable to contributions is equal to the sum of \$13,404.00 + \$36,794.00, which are the amounts of revenue applicant received from contributions during its 1998 and 1999 fiscal years.

4. All percentages shown herein are approximations derived by dividing the amounts shown in the relevant category by the total revenues or expenses, as the case may be. Thus, \$50,198.00/\$96,667.00 = 0.5193 (rounded four places past the decimal) or 52%.

Grants	\$ 30,500.00	32%
SOURCE	TOTAL	% OF TOTAL
Revenues (Cont'd).		
House Tour Income	\$ 9,967.00	10%
Book Store Sales	\$ 3,045.00	3%
Net Assets Released From Restrictions	\$ 2,957.00	3%
TOTAL NET REVENUES	\$ 96,667.00	
PROGRAM & OPERATING EXPENSES		
Bookstore Purchases	\$ 8,922.00	10%
Security	\$ 927.00	1%
Building Repairs	\$ 12,600.00	14%
Utilities	\$ 5,001.00	6%
Insurance	\$ 5,539.00	6%
Maintenance	\$ 1,364.00	2%
Property Taxes	\$ 13,852.00	16%
Other Unspecified Operating Expenses	\$ 402.00	<1%
Total Program & Operating Expenses	\$ 48,607.00	
ADMINISTRATIVE EXPENSES		
Salaries	\$ 11,870.00	14%
Postage	\$ 94.00	<1%
Printing	\$ 273.00	<1%

Educational Materials	\$ 720.00	1%
Bookstore	\$ 1,286.00	1%
Transportation	\$ 105.00	<1%
Entertainment	\$ 2,756.00	3%
Bank & Other Fees	\$ 2,193.00	2%
Security	\$ 464.00	1%
Building Repairs	\$ 6,300.00	7%
Utilities	\$ 2,500.00	3%
Insurance	\$ 2,769.00	3%
Maintenance	\$ 682.00	1%
Property taxes	\$ 6,925.00	8%
Other	\$ 201.00	<1%
Total Administrative Expenses	\$ 39,138.00	45%
Plus Total Program & Operating Expenses	\$ 48,607.00	55%
EQUALS TOTAL EXPENSES	\$ 87,745.00	100%

Applicant Ex. No. 15.

C. Description of the Subject Property and Its Historic Significance

7. The subject property is improved with a historical residence commonly known as the Charnely-Persky house (hereinafter the "house"). Dept. Group Ex. No. 1, Doc. B; Applicant Ex. Nos. 7, 8, 13; Tr. pp. 13-14; 81-82.

8. The house consists of 3 stories and a basement, which contain the following:

AREA	SQUARE FOOTAGE	DESCRIPTION
Basement	1,775	<ul style="list-style-type: none">• Seminar Room• Furnace• Outdoor courtyard/Patio• Kitchen• Tour Center• 2 Sidewalk vaults
Ground (Main) Floor	1,550	<ul style="list-style-type: none">• Living Room/Library• Central Atrium• 2 Alcoves• Dining Room
Second Floor	1,784	<ul style="list-style-type: none">• 1 Copy Room (7.5' x 6.5' or 48.75 sq. ft.)• 1 Bedroom/Office Area (15.5' x 17.5' or 271.25 sq. ft.)• Another Bedroom/Office Area (15.5' x 19.5' or 302.25 sq. ft.)• Central Atrium• Balcony/Loggia

AREA (Cont'd.)	SQUARE FOOTAGE	DESCRIPTION
Third Floor	1,550	<ul style="list-style-type: none"> • 1 File Room (7.5' x 6.5' or 48.75 sq. ft.) • A Second File Room (9' x 6.5' or 58.5 sq. ft.) • A Third File Room (6.5' x 9' or 58.5 sq. ft.) • 1 Bedroom/Office Area (15.5' x 17.5' or 271.25 sq. ft.) • Another Bedroom/Office Area (15.5' x 19.5' or 302.25 sq. ft.) • Central Atrium • Balcony Roof
Total	6,659	

Applicant Ex. Nos.7, 8; Tr. pp. 81- 82.

9. The house was built in 1891 and designed by two architects, Louis Sullivan and Frank Lloyd Wright. Tr. pp. 14-15, 17-18.

10. The house is one of only 150 buildings to be designated as Chicago landmarks. It is also designated as a national historic landmark by the National Park Service and listed on the National Register of Historic Places. Tr. pp. 19-21.

11. Sections 5-30004 of the Illinois County Historic Preservation Law, 55 **ILCS** 5/5-30001, *et seq.*, vests the county board of each county within Illinois with authority to protect and preserve landmarks through appointment of preservation commissions. Administrative

Notice of 55 **ILCS** 5/5-30004 (2). Preservation commissions are vested with authority to:

- advise and assist owners of landmarks on physical and financial aspects of preservation, renovation, rehabilitation and reuse of landmarks;
- establish an appropriate system of markers, plaques or other information used to identify landmarks; and,
- administer on behalf of the county board any financial, personnel or other transactions that may be necessary to maintain, preserve or operate historic landmarks.

Administrative Notice of 55 **ILCS** 5/5-30011(6), (8), (15).

12. The Illinois State Agency Historic Resources Preservation Act, 20 **ILCS** 3420/1 – 3420/6 (hereinafter the “Act”) provides, *inter alia*, that: (a) “Historic resource[s]” subject to the Act include property which is either publicly or privately held and which is listed on the National Register of Historic Places; and, (b) the State Historic Preservation Officer⁵ shall have input into, and in some cases must approve, the planning of any State or privately-financed project, activity or program that has the potential to adversely affect a historic resource. Administrative Notice of (20 **ILCS** 3420/3(c)(1); 20 **ILCS** 3420/4.

D. Applicant’s Ownership and Use of the Subject Property

13. Applicant acquired ownership of the subject property via a special warranty deed dated February 23, 1998. Applicant Ex. No. 4.

5. Section 3420/3 of the Act states that the Director of the Historic Preservation Agency, an Illinois executive agency created pursuant to the Historic Preservation Agency Act, 20 **ILCS** 3405/1 – 3405/19, shall serve as the State Historic Preservation Officer. 20 **ILCS** 3420/3(a).

The Historic Preservation Agency does not bear direct responsibility for maintaining privately owned landmarks like the house because its enabling statute expressly limits its jurisdiction to certain specifically enumerated Illinois State Historical Sites, such as the Lincoln Log Cabin in Springfield and the Ulysses S. Grant Home in Galena. *See*, 20 **ILCS** 3405/6.

14. Applicant's grantor and predecessor in title, the Society of Architectural Historians (hereinafter the "Society"), was denied a property tax exemption for the subject property on grounds that it did not qualify as an "institution of public charity" within the meaning of 35 **ILCS** 200/15-65(a) in the administrative review matter entitled Society of Architectural Historians v. Department of Revenue, No. 00 L 50151 (Circuit Court of Cook County, January 12, 2001). Administrative Notice.
15. The Society's executive director also serves as applicant's executive director; its comptroller also acts as applicant's accountant. Tr. pp. 55-56.
16. The Society's program director is also responsible for coordinating various aspects of applicant's programming, including the recruiting and training of docents that lead tours of the house, which is open Mondays through Saturdays from 9:00 a.m. to 5:00 p.m. *Id.*; Tr. pp. 70-71.
17. Applicant offers these tours to the general public on Wednesdays and Saturdays throughout the year, except when the house is closed between December 24 and January 1. Applicant Ex. No. 9; Tr. pp. 70-71.
18. The Wednesday tours are always offered free of charge; the Saturday tours are offered for a "suggested donation" of \$9.00 per person, which applicant waives or reduces in cases of financial need. Applicant Ex. Nos. 9, 10; Tr. pp. 71, 85.
19. Applicant also offers guided tours to civic, student and other groups. It also welcomes walk-in visitors to take free, self-guided tours during any hours that the house is open. Applicant Ex. No. 9; Tr. pp. 70-71, 82-84.

20. The following numbers of persons participated in applicant's tour programs during 1998:

	Group Reservations	Wednesday (Free Admissions)	Saturday (Paid Admission)	Walk-Ins (Free Admissions)	Totals
Total Number	578 ⁶	286	401	1,947	3,212
% of Total	18%	9%	13%	60%	100%
% of Paid Admissions	31%	N/A	100%	N/A	18%
% of Free Admissions	69%	100%	N/A	100%	82%

Applicant Ex. No. 10.

21. All areas within the house, including the office/bedroom areas located on the second and third floors, were accessible as part of all of the house tours during 1998. However, applicant and the Society also shared usage of these office/bedroom areas and used them for administrative office space throughout 1998. Tr. pp. 66-70, 74-80.

22. Applicant provides anyone who takes one of the tours with a free pamphlet that explains the historic significance of the house and provides information about tour schedules and the availability of free tours. Applicant Ex. No. 9; Tr. pp. 84-85.

23. Applicant also disseminates information about the tours via press releases that are published in local newspapers, including the Chicago Sun-Times, the Lerner newspapers and The Reader. Tr. p. 92.

6. 578 represents the total number of people that took the group tours. The actual number of participating groups was, however, between 20 and 25 separate groups during 1998. Tr. p. 83.

24. Applicant also created and implemented two free outreach programs for local school children in 1998. One of these programs featured applicant's executive director giving lectures about the history of architecture and the basics of community planning at Chicago-area public schools. The lectures included urban planning exercises in which the children first constructed model buildings out of boxes and then placed the models onto a city grid. Tr. pp. 88-91.

25. The second free outreach program involved a literature project wherein applicant's program director provided the children with books containing descriptions of various architectural settings. The children then used these books as a basis for writing their own stories about architecture, which they wrote in conjunction with free visits to, and tours of, the house. *Id.*

CONCLUSIONS OF LAW:

An examination of the record establishes that this applicant has demonstrated by the presentation of testimony or through exhibits or argument, evidence sufficient to warrant exempting 80% of the subject property from real estate taxes for 85% of the 1998 assessment year. Accordingly, under the reasoning given below, the determination by the Department that the entirety of said property does not qualify for any exemption from 1998 real estate taxes under 35 **ILCS** 200/15-65(a) should be modified. In support thereof, I make the following conclusions:

Article IX, Section 6 of the Illinois Constitution of 1970 provides as follows:

The General Assembly by law may exempt from taxation only the property of the State, units of local government and school districts and property used exclusively for agricultural and horticultural

societies, and for school, religious, cemetery and charitable purposes.

Pursuant to Constitutional authority, the General Assembly enacted Section 15-65(a) of the Property Tax Code, which states as follows:

200/15-65. Charitable Purposes

§ 15-65. All property of the following is exempt when actually and exclusively used for charitable or beneficent purposes, and not leased or otherwise used with a view to profit:

- (a) institutions of public charity.

35 **ILCS** 200/15-65(a).

Property tax exemptions are inherently injurious to public funds because they impose lost revenue costs on taxing bodies and the overall tax base. In order to minimize the harmful effects of such lost revenue costs, and thereby preserve the Constitutional and statutory limitations that protect the tax base, statutes conferring property tax exemptions are to be strictly construed in favor of taxation. People Ex Rel. Nordland v. the Association of the Winnebago Home for the Aged, 40 Ill.2d 91 (1968); Gas Research Institute v. Department of Revenue, 154 Ill. App.3d 430 (1st Dist. 1987). Therefore, any and all doubts that arise in an exemption proceeding, whether they be attributable to evidentiary deficiencies, debatable factual interpretations or questions of statutory construction, must be resolved in favor of taxation. *Id.*

The statutory requirements for exemption under Section 15-65(a) of the Property Tax Code are that: (1) the property be owned by an entity that qualifies as an “institution of public charity;” and, (2) the property be actually and exclusively used for charitable purposes.” 35 **ILCS** 200/15-65(a); Methodist Old People's Home v. Korzen, 39 Ill.2d 149, 156, 157 (1968).

A. Exempt Ownership

The special warrantee deed (Applicant Ex. No. 4) proves that applicant did not acquire its ownership interest in the subject property until February 23, 1998. Because applicant did not own said property throughout the entire 1998 assessment year, the pro-rata provisions contained in Section 9-185 of the Property Tax Code apply herein.

Those provisions state, in pertinent part, that:

... when a fee simple title or lesser interest in property is purchased, granted, taken or otherwise transferred for a use exempt from taxation under this Code, that property shall be exempt from the date of the right of possession, except that property acquired by condemnation is exempt as of the date the condemnation petition is filed.

35 ILCS 200/9-185.

Applicant obtained its “right of possession” on February 23, 1998. (*See*, Applicant Ex. No. 4). Accordingly, Section 9-185 mandates that any exemptions granted herein be limited to that 85% of the 1998 assessment year which transpired on or after February 23, 1998. Therefore, the critical issue in this case becomes whether applicant, whose ownership interest is subject to this statutory limitation, qualifies as a charitable institution.

By definition, a charitable institution operates to benefit an indefinite number of people in a manner that persuades them to an educational or religious conviction that benefits their general welfare or otherwise reduce the burdens of government. Crerar v. Williams, 145 Ill. 625 (1893). It also: (1) has no capital stock or shareholders; (2) earns no profits or dividends, but rather, derives its funds mainly from public and private charity and holds such funds in trust for the objects and purposes expressed in its charter; (3) dispenses charity to all who need and apply for it; (4) does not provide gain or profit in a private sense to any person connected with it; and, (5) does not appear to place obstacles of any character in the way of those who need and would avail themselves of the charitable benefits it dispenses. Methodist Old People's Home v. Korzen, *supra*.

These factors are not to be applied mechanically or technically. DuPage County Board of Review v. Joint Comm'n on Accreditation of Healthcare Organizations, 274 Ill. App. 3d 461, 466 (2nd

Dist. 1995). Rather, they are to be balanced with an overall focus on whether, and to what extent, applicant: (1) primarily serves non-exempt interests, such as those of its own dues-paying members (see, Rogers Park Post No. 108 v. Brenza, 8 Ill.2d 286 (1956); Morton Temple Association v. Department of Revenue, 158 Ill. App. 3d 794, 796 (3rd Dist. 1987)) or, (2) operates primarily in the public interest and lessens governmental burden. (see, DuPage County Board of Review v. Joint Comm'n on Accreditation of Healthcare Organizations, *supra*; Randolph Street Gallery v. Department of Revenue, 315 Ill. App.3d 1060 (1st Dist. 2000)).

The General Assembly has manifested a profound interest in the preservation and protection of duly recognized landmarks by enacting statutes such as the Illinois County Historic Preservation Law, 55 **ILCS** 5/5-30001, *et seq.*, the Illinois State Agency Historical Preservation Act, 20 **ILCS** 3220/1, *et seq.* and the Historic Preservation Agency Act, 20 **ILCS** 3405/1, *et seq.* These statutes allocate governmental burdens for the maintenance and care of various landmarks between State and local levels of government.

Applicant relieves these burdens by providing upkeep, maintenance and other operating care of a duly recognized landmark, the house, that some level of government would otherwise be required to provide. Furthermore, its aggressive outreach programs, which include free tours of the house that are advertised in major periodicals and visiting lecturers that provide school children with instruction in the history of architecture, are consistent with dispensation of “charity.” Compare, Highland Park Hospital v. Department of Revenue, 155 Ill. App.3d 272, 280-281 (2^d Dist. 1987), (health care facility denied exemption on various grounds including, *inter alia*, that its advertisements failed to advise the public that free or reduced-cost care was available at the facility for those in need) with Randolph Street Gallery v. Department of Revenue, 315 Ill. App.3d 1060 (1st Dist. 2000) (visual arts center granted exemption based on aggressive outreach programs that enabled economically disadvantaged children to receive free visual arts

training). Therefore, applicant's only barrier to exempt status appears to be the "suggested donations" that it charges for some of its tours.

Charging fees or similar monetary obligations does not, *ipso facto*, defeat exempt status so long as applicant accommodates those who are unable to pay. Small v. Pangle, 60 Ill.2d 510, 518 (1975). The testimony of applicant's executive director, Pauline Saliga, proves that applicant waives or reduces its "requested donations" in cases of financial hardship. (Tr. pp. 71, 85).

This record may not disclose the exact number of waivers or reductions that applicant granted in 1998. It does, however, provide that over 80% of all persons who toured the house in 1998 did so without charge. (Applicant Ex. No. 10). Therefore, it appears that the relatively small percentage of those whom applicant charged were able to pay.

Small v. Pangle holds that the proper litmus test with respect to fees or similar financial obligations is whether applicant provides for those who *cannot* afford to pay. Small v. Pangle, *supra*, at 518. The substantial number of tours that this applicant makes available at no cost provide ample evidence that it does so provide. Hence, it is of no legal significance that applicant requests financial donations from those who are able to make them.

Based on the above, I conclude that the subject property was owned by a duly qualified "institution of public charity" as of February 23, 1998. Therefore, that portion of the Department's determination which found that the subject property was not in exempt ownership should be modified to reflect that said property was in exempt ownership for 85% of the 1998 assessment year.

B. Exempt Use

Much of the above discussion concerning the legal standards for exempt ownership applies with equal force to analysis of the exempt use requirement. There is, however, one critical factual issue regarding the extent to which the subject property was actually used for “charitable” purposes.

That issue arises because a non-exempt entity, the Society, shared office space located on the second and third floors of the house with the applicant throughout 1998. Such office space would ordinarily be exempt if applicant was the only entity using it. Evangelical Hospitals Corp. v. Illinois Department Of Revenue, 223 Ill. App.3d 225, 231 (2nd Dist. 1992) (part of office building actually used to provide administrative services for charitable hospitals held exempt). Applicant was not, however, the only entity using this space.

Where real estate is used for multiple purposes, and can be divided according to specifically identifiable areas of exempt and non-exempt use, it is proper to exempt those parts that are in actual, exempt use and subject the remainder to taxation. Illinois Institute of Technology v. Skinner, 49 Ill. 2d 59, 64 (1971). This record does not contain any evidence that would enable me to discern which specific portions of the office space were actually used by the Society and which portions of the office space were actually used by the applicant. Absent this evidence, I am unable to divide the office space into areas of exempt and non-exempt use. Therefore, I conclude that all of the office space, which constitutes 20% of the building improvement,⁷ is not in exempt use.

7. See, Applicant Ex. Nos. 7, 8 and supporting testimony at Tr. pp. 81-82, which reveal the following information:

1. Total Square Footage of Improvement	6,659.00 sq. ft.
2. Total Square Footage of Office Space	1,361.53 sq. ft.
3. Total Square Footage of Improvement/ Total Square Footage of Improvement	1,361.53 sq. ft./ 6,659.00 sq. ft.
4. Equals	.2045 (rounded) or 20%

Applicant seeks to alter this conclusion by arguing that all of the office areas can be toured in the same manner as all other areas of the house. However, the word “exclusively,” as used in Section 15-65 and other exemption statutes means “the primary purpose for which property is used and not any secondary or incidental purpose.” Pontiac Lodge No. 294, A.F. and A.M. v. Department of Revenue, 243 Ill. App.3d 186 (4th Dist. 1993).

After carefully reviewing all evidence concerning the use issue, especially the testimony of applicant’s executive director, Pauline Saliga (Tr. pp. 66-70, 74-80), I conclude that the office areas are primarily used to provide administrative office space to applicant and the Society. Consequently, any tour-related uses of the office areas must be considered incidental. Furthermore, because these office areas cannot be further subdivided into areas of exempt and non-exempt use, all of the square footage within the offices must be subject to taxation. Illinois Institute of Technology v. Skinner, *supra*.

Based on the foregoing, I conclude that 80% of the house, and a proportionate amount of its underlying land, was “exclusively used” for the charitable purpose of enabling the public to view a duly recognized historical landmark during 85% of the 1998 assessment year. I further conclude that the remaining 20% of the house, and a proportionate amount of its underlying land, was primarily used for the non-exempt purpose of providing administrative office space to applicant and the Society throughout 1998. Therefore, the Department’s initial determination in this matter should be modified.

WHEREFORE, for all the aforementioned reasons, it is my recommendation that:

- A. 80% of real estate identified by Cook County Parcel Index Numbers 17-03-105-001 and 17-03-105-019, and a proportionate amount of its underlying ground be exempt from real estate taxes for 85% of the 1998 assessment year under Sections 9-185 and 15-65(a) of the Property Tax Code, 35 **ILCS** 200/1, *et seq.*; but,

- B. 20% of real estate identified by Cook County Parcel Index Numbers 17-03-105-001 and 17-03-105-019, and a proportionate amount of its underlying ground, remain on the tax rolls for the entire 1998 assessment year.

02/04/02

Date

Alan I. Marcus
Administrative Law Judge